

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
FRIDAY, JANUARY 29, 2016
11:30 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present were: Bob McQuade, Tim Tallman, Brad Smith and Bill Mahn, Assessor's Office; and Gene Petty, Prosecuting Attorney's Office. Minutes Recorder: Angel Dicus.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner Jim Tibbs called the hearing to order at 9:00 a.m.

II. IN THE MATTER OF ROLL CALL:

Commissioners Jim Tibbs, Rick Yzaguirre and David L. Case were present.

III. IN THE MATTER OF CHANGES TO THE AGENDA:

There were no changes to the agenda.

IV. IN THE MATTER OF NEW BUSINESS:

1. Property Tax Exemption Applications

- J R Simplot Foundation Inc.

R6672120090

Appellant and Appraiser, Bill Mahn, were present.

John McGown, Attorney for the J R Simplot Foundation, Inc., stated his name for the record. He stated at the hearing in July, 2015, the Board's concern was that the JUMP project was in construction phases. He understands that the Assessor's office reevaluated the assessment based on an occupancy permit issued for the December 13, 2015, Open House. He stated that JUMP's mission hasn't changed. He explained who would testify and what they would discuss.

[Staff and several unidentified people were sworn in.]

Mark Bowen was present and previously sworn in for testimony. He presented testimony of his work experience and explained two temporary occupancy permits granted to the JUMP facility. He described the JUMP facility open house activities and shared their mission.

J. Tibbs and M. Bowen discussed the open house activities in more detail including what types of groups were represented.

Scott Simplot was present and previously sworn in for testimony. He stated his name and title for the record. He read inserts from his affidavit regarding the JUMP project.

J. McGown submitted the occupancy permits and S. Simplot's affidavit as exhibits.

G. Petty provided an update on the Appeal process. He stated that the Board of Tax Appeals will make a determination for the 2015 Tax Exemption Appeal in approximately two months. He stated that the occupancy value is an additional value and that the tax exemption request for 2016 differs because the property is now open.

J. Tibbs inquired if JUMP was open on January 1, 2015, based on the Affidavit statement that "the project was used exclusively for the foundation corporate purposes".

J. McGown presented testimony explaining that on January 1, 2015, the corporate purposes of the J. R. Simplot Foundation were charitable and educational. He believes that constructing a building can be within the charitable purposes.

The parties discussed the Appeal process and missed property tax sub-roll.

D. Case inquired whether the entire building was accessible during the Open House. M. Bowen explained that the underground parking garage, owned by a different entity, was the only section not accessible.

J. McGown expressed his concerns with getting noticed Wednesday for the hearing today.

R. Yzaguirre stated he appreciated the testimony presented today, but believes the Board should stay consistent with the decision they made in July regarding the 2015 exemption.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, DENY THE APPLICATION FOR THE J. R. SIMPLOT FOUNDATION, PARCEL NO. R6672120090. D. CASE SECONDED.

DISCUSSION: D. CASE STATED HE FELT THE DECISION SHOULD BE CONSISTENT AND HOPES THE BOARD OF TAX APPEAL EXPEDITES THEIR DECISION. J. TIBBS THANKED THE PARTIES FOR COMING. HE AGREES THAT THE DECISION SHOULD BE CONSISTENT. J. MCGOWN STATED HE BELIEVES THE CONSISTENCY IS WITHIN THE CHARITABLE EXEMPTION.

ACTION: R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

2. Valuation Appeals

a. Hearings

1. J. R. SIMPLOT FOUNDATION INC. R6672120090

Appellant and Appraiser, B. Mahn, were present.

J. McGown presented testimony and submitted two appraisals. He stated he was unclear on how the assessed value was calculated.

G. Petty stated he advised J. McGown that the Assessor would be presenting their evaluation.

B. Mahn presented the Staff report. He explained how the assessed value was calculated.

The parties discussed occupancy taxable values and how it is prorated.

D. Case inquired whether the guidelines of notification were timely and he expressed his concern that the Appellant had not received any information regarding the assessment value.

The parties discussed the statute requirements.

T. Tallman recommended upholding the assessed value.

The parties discussed how occupancy permits factor into assessing the additional tax value.

B. Mahn explained the notice of appraisal and 2015 assessment form as it relates to the occupancy value.

J. McGown and B. Mahn discussed the tax code and assessed value of the property.

J. McGown presented rebuttal testimony and asked that the occupancy value be excluded.

D. Case stated he believes that if the Board of Tax Appeals rule on the assessment then a decision on the occupancy evaluation could be made. R. Yzaguirre concurred.

B. McQuade suggested upholding the valuation and the Appellant could file an appeal on the occupancy evaluation.

D. Case stated he would like to wait for the Board of Tax Appeals to rule on the 2015 assessment to learn the value.

J. McGown explained his concerns about having to appeal this assessment.

The parties discussed the filing status of the 2016 tax exemption.

The Board discussed that the organization will eventually be getting the charitable exemption.

ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, OVERTURN THE ASSESSOR’S VALUATION ON PARCEL NO. R1013008404; AND MODIFY THE ASSESSED VALUE TO \$0; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD.

DISCUSSION: D. CASE STATED IT WAS IN REFERENCE TO THE INCREMENT.

ACTION: R. YZAGUIRRE AMENDED HIS MOTION STATING THIS WAS RELATED TO THE INCREMENT. D. CASE SECONDED.

DISCUSSION: J. TIBBS INQUIRED IF R. YZAGUIRRE STATED THE CORRECT PARCEL NUMBER.

ACTION: R. YZAGUIRRE AMENDED HIS MOTION CORRECTING THE PARCEL NUMBER TO R6672120090.

DISCUSSION: J. TIBBS STATED HE WOULD NOT BE SUPPORTING THE MOTION.

ACTION: R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, NAY. THE MOTION CARRIED.

b. No Changes / No Hearing

- 76 Properties, LLC R1013008404

- 3. BOE Adjustments (6)
 - a. Ilg Kaitlyn M R5125730470
 - b. Warila Jaret C R6905410490
 - c. Ferdinand Amali R3260940110
 - d. Herrera Cecilia R R0517420040
 - e. Winfrey William L R2320210060
 - f. Alvord Chet L R5125680120

ACTION: R. YZAGUIRRE MOVE THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE NO CHANGES ON THE ONE PARCEL AS LISTED UNDER “NO CHANGES/NO HEARING”; APPROVE THE SIX BOE ADJUSTMENTS AS LISTED ON THE AGENDA. D. CASE SECONDED.

DISCUSSION: A. DICUS INFORMED THE BOARD THAT THE CHAIRMAN NEEDED TO BE AUTHORIZED TO SIGN THE DOCUMENTS.

ACTION: R. YZAGUIRRE AMENDED HIS MOTION ADDING TO AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.

V. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 12:15 p.m.



Jim Tibbs, Chairman

ATTEST:



Christopher D. Rich, Ada County Clerk